

# North Dakota State Income Tax Information

<b>State Abbreviation:</b>	ND
<b>State Tax Withholding State Code:</b>	38
<b>Acceptable Exemption Form:</b>	None
<b>Basis For Withholding:</b>	Federal Exemptions
<b>Acceptable Exemption Data:</b>	None
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	None
<b>Additional Information:</b>	A state tax certificate is not required since Federal exemptions are used in the computation of the state formula.

## Withholding Formula ►(Effective Pay Period 8, 2007)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes ►dental and vision insurance program, and◄ flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 27 to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the annual wages to compute taxable income:

$$\text{Exemption Allowance} = \text{►\$3,400◄} \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual North Dakota income tax withholding:

**Tax Withholding Table**  
Single  
or  
Head of Household

If the Amount of Taxable Income Is:		The Amount of North Dakota Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ 0	\$ ►3,600	\$ 0.00	plus	0.00%	\$ 0
3,600	33,800	0.00	plus	2.10%	3,600
33,800	71,200	634.20	plus	3.92%	33,800
71,200	162,600	2,100.28	plus	4.34%	71,200
162,600	351,000	6,067.04	plus	5.04%	162,600
351,200	and over	15,572.48	plus	5.54%	351,200◄

If the Amount of Taxable Income Is:		Married The Amount of North Dakota Tax Withholding Should Be:				Of Excess Over:	
Over:	But Not Over:						
\$ 0	\$ 8,800	\$ 0.00	plus	0.00%		\$ 0	
8,800	60,200	0.00	plus	2.10%		8,800	
60,200	114,300	1,079.40	plus	3.92%		60,200	
114,300	203,600	3,200.12	plus	4.34%		114,300	
203,600	356,600	7,075.74	plus	5.04%		203,600	
356,600	and over	14,786.94	plus	5.54%		356,600	

7. Divide the annual North Dakota income tax withholding determined in step 6 by 27 and round to the nearest dollar to obtain the biweekly North Dakota income tax withholding.